IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

THURSDAY, THE 9TH NOVEMBER 2006 / 18TH KARTHIKA 1928

ST.Rev..No. 44 of 2005()

TA.15/2003 OF THE KERALA SALES TAX APPELLATE TRIBUNAL, TVM.
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PETITIONER/APPELLANT:

C.STELLA, FATHIMA AGENCIES,
KOZHINJANVILA, NEYYATTINKARA.

BY ADV. SRI.JOSE JOSEPH

RESPONDENTS: RESPONDENT:

THE STATE OF KERALA.

BY G.P. SRI. GEORGEKUTTY MATHEW

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 09/11/2006 THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR &
K.M.JOSEPH, JJ.

S.T.Rev. NO. 44 OF 2005

Dated this the 9th day of November, 2006

JUDGMENT

Ramachandran Nair,J.

Heard counsel for the petitioner and Government Pleader. There is no justification to interfere with the findings of the Tribunal with regard to rejection of books of accounts because on all inspections, variations were noticed and petitioner admitted the offence and paid compounding fee of substantial amount. So far as addition sustained by the Tribunal is concerned, we feel some modification is called for because the total value of suppression during the year was only Rs. 2,55,791/- . In the circumstances, we reduce the addition to 10% of the taxable turnover conceded in the place of 15% sustained by the Tribunal. All other findings of the Tribunal will stand.

ST Revision is disposed of as above.

(C.N.RAMACHANDRAN NAIR)
Judge

(K.M.JOSEPH)
Judge